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*Attorneys for Debtors and Reorganized Debtors*

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION**

**In re:**

**PG&E CORPORATION,**

**- and -**

**PACIFIC GAS AND ELECTRIC  
COMPANY,**

**Debtors.**

- ☐ Affects PG&E Corporation  
☐ Affects Pacific Gas and Electric Company  
☒ Affects both Debtors

*\* All papers shall be filed in the Lead Case, No. 19-30088 (DM).*

Bankruptcy Case No. 19-30088 (DM)

Chapter 11

(Lead Case) (Jointly Administered)

**DECLARATION OF ROBB MCWILLIAMS  
IN SUPPORT OF REORGANIZED  
DEBTORS' FOURTEENTH OMNIBUS  
OBJECTION TO CLAIMS (BOOKS AND  
RECORDS CLAIMS)**

**Response Deadline:  
October 14, 2020, 4:00 p.m. (PT)**

**Hearing Information If Timely Response Made:**

Date: October 28, 2020

Time: 10:00 a.m. (Pacific Time)

Place: (Telephonic Appearances Only)  
United States Bankruptcy Court  
Courtroom 17, 16th Floor  
San Francisco, CA 94102

1 I, Robb C. McWilliams, pursuant to section 1746 of title 28 of the United States Code, hereby  
2 declare under penalty of perjury that the following is true and correct to the best of my knowledge,  
3 information, and belief:

4 1. I am a Managing Director at the firm of AlixPartners, LLP ("**AlixPartners**"), which is  
5 an affiliate of both AlixPartners, LLC and AP Services, LLC, ("**APS**"), which provides interim  
6 management services to Pacific Gas and Electric Corporation and Pacific Gas and Electric Company, as  
7 debtors and reorganized debtors (collectively, the "**Debtors**," or, as reorganized pursuant to the Plan, the  
8 "**Reorganized Debtors**") in the above-captioned chapter 11 cases (the "**Chapter 11 Cases**"). I submit  
9 this Declaration in support of the *Reorganized Debtors' Fourteenth Omnibus Objection to Claims (Books*  
10 *and Records Claims)* (the "**Omnibus Objection**"),<sup>1</sup> filed contemporaneously herewith.

11 2. In my current position, I am responsible for overseeing the Bankruptcy Case Management  
12 component of AlixPartners' assignment to assist the Reorganized Debtors with various matters related  
13 to these Chapter 11 Cases. My area of responsibility includes the effort by AlixPartners, in coordination  
14 with the Reorganized Debtors, to review and assess the validity of all claims asserted against the Debtors,  
15 other than (a) Fire Claims and Subrogation Wildfire Claims and (b) providing limited support with  
16 respect to Securities Claims. I am generally familiar with the Reorganized Debtors' day-to-day  
17 operations, financing arrangements, business affairs, and books and records. Except as otherwise  
18 indicated herein, all facts set forth in this Declaration are based upon my personal knowledge, the  
19 knowledge of other APS professionals working under and alongside me on this matter, my discussions  
20 with the Reorganized Debtors' personnel, the Reorganized Debtors' various other advisors and counsel,  
21 and my review of relevant documents and information prepared by the Reorganized Debtors. If called  
22 upon to testify, I would testify competently to the facts set forth in this Declaration. I am authorized to  
23 submit this declaration on behalf of the Reorganized Debtors.

24 3. The AlixPartners team under my supervision has been actively and intimately involved  
25 in the claims review and reconciliation process since shortly after the filing of these Chapter 11 Cases.  
26 AlixPartners initially assisted the Debtors in the preparation of their bankruptcy schedules based on the

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27 <sup>1</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to such terms in  
28 the Omnibus Objections.

1 Debtors' books and records. As claims were filed, AlixPartners coordinated with the Debtors the process  
2 of reconciling filed claims with the Debtors' schedules and books and records to determine the validity  
3 of filed claims based on those schedules and books and records. AlixPartners has developed and  
4 maintains a claims reconciliation database and various data management applications that are used by  
5 the Reorganized Debtors and AlixPartners to identify both valid claims as well as claims that are not  
6 valid in whole or in part and the appropriate grounds for objection to such claims. AlixPartners is now  
7 supporting, and will continue to support, the efforts of the Reorganized Debtors and their counsel to  
8 resolve disputed claims, including by formal objections as necessary.

9 4. As part of the claims review and reconciliation process described above, the AlixPartners  
10 team, working with the Reorganized Debtors' personnel and other professionals, has identified a number  
11 of scheduled claims and Proofs of Claim that list higher amounts than are reflected in the Reorganized  
12 Debtors' books and records.

13 5. The Omnibus Objection is directed to some of these claims—those identified on  
14 **Exhibit 1**, in the row titled "Creditor" (the "**Books and Records Claims**"). **Exhibit 1** to the Omnibus  
15 Objection was prepared by the AlixPartners team under my overall supervision, and I am familiar with  
16 both documents, their contents, and the process under which they were prepared.

17 6. Each of the Books and Records Claims identified on **Exhibit 1** seeks an amount that  
18 contradicts the Reorganized Debtors' books and records. The Reorganized Debtors have determined  
19 that the Books and Records Claims assert liabilities in excess of the amounts for which the Reorganized  
20 Debtors are liable as reflected in their books and records, and as stated in the Reduced Amounts column  
21 on **Exhibit 1**. In some cases, parts of the excess amounts asserted in the Books and Records Claims  
22 were satisfied by, among other things, payments made during the Chapter 11 Cases pursuant to Court  
23 orders or as cure payments made in connection with the Reorganized Debtors' assumption of executory  
24 contracts. In other cases, since the Debtors filed their schedules in March 2019, they have issued a  
25 number of payments pursuant to Court orders and as cure payments, and have conducted reconciliation  
26 of all prepetition liabilities in the ordinary course. Accordingly, Books and Records Claims based on  
27 the schedules reflect a higher amount than that for which the Reorganized Debtors currently are liable  
28 based on their books and records. Through the Omnibus Objection, the Reorganized Debtors seek to

1 allow the Books and Records Claims in each respective Reduced Amount, or disallow the Books and  
2 Records Claims in their entirety if the Reduced Amount is zero.

3 Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and  
4 correct to the best of my knowledge, information, and belief. Executed this seventeenth day of  
5 September, 2020, in Dallas, Texas.

6 /s/ Robb McWilliams  
Robb McWilliams